## ABSTRACT OF THE DISCLOSURE

A semiconductor device, and particularly an MOS transistor device, wherein in order to increase a channel region density and to achieve a low resistance of a transistor device there is provided a first gate electrode group having a plurality of gate electrodes formed on a semiconductor substrate to be away from each other at first equal spacings, a second gate electrode group having a plurality of gate electrodes formed on the semiconductor substrate to be away from each other at the first equal spacings, a source contact portion formed away from the first or the second gate electrode group at a second spacing, and source regions for electrically interconnecting the first gate electrode group and the source contact. The source regions are connected to each other at one end of the first gate electrode group, and separated at the other end of the first gate electrodes of the first group are connected each other at the other end. The second spacing is greater than the first spacing.

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